

# EXHIBIT S



to Mr. Basil Staurt the Administration Director of the American university of Antigua, with regards to the provisons that were made.

If any problems occur you can inform me Ms. Cleo Wallace ABST Registration Supervisor, Ms. Nerissa Gomes Audit Supervisor, Everton Gonsalves, Coordinator of ABST Implementation Team or Douglas McLaren The Director of ABST.

Waiting for a quick response.

Sincerely,

\_\_\_\_\_  
Cleo Wallace  
ABST Registration Supervisor

On Tue, Nov 17, 2009 at 9:53 AM, Lyle Novick <[lnovick@auamed.org](mailto:lnovick@auamed.org)> wrote:

Ms Wallace:

Could you please provide me the link or the website address so I can get this refund form.

Thanks so much for all your help.

Lyle S. Novick

Manager of Financial Reporting  
American University of Antigua  
c/o GCLR, LLC  
2 Wall Street 10th Floor

New York, NY 10005  
Tel 212.661.8899 Ext. 168

[lnovick@auamed.org](mailto:lnovick@auamed.org)

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**From:** Cleo T. Wallace [<mailto:cleotwallace@gmail.com>]  
**Sent:** Tuesday, November 17, 2009 8:45 AM  
**To:** Lyle Novick  
**Subject:** Re: American University of Antigua-0409-0509

Dear Mr. Lyle Novick,

I received your emails and I am printing them now. I will deliver them to Mr. McLaren so that he can review them. On the Government Website you can print the Refund form and fill out the necessary information. You can email it to me or you can fax it to me at The Inland Revenue Department. The Fax Number is 1-268-462-3175.

Thanking you in advance

Ms. Cleo Wallace  
ABST Registration Supervisor

On Mon, Nov 16, 2009 at 2:49 PM, Lyle Novick <[lnovick@auamed.org](mailto:lnovick@auamed.org)> wrote:

Ms Wallace:

Hi:

Did you receive my emails?

Thanks

Lyle S. Novick

Manager of Financial Reporting  
American University of Antigua  
c/o GCLR, LLC  
2 Wall Street 10th Floor

New York, NY 10005  
Tel 212.661.8899 Ext. 168

[lnovick@auamed.org](mailto:lnovick@auamed.org)

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**From:** Lyle Novick  
**Sent:** Monday, November 16, 2009 12:28 PM

**To:** '[CleoTWallace@gmail.com](mailto:CleoTWallace@gmail.com)'  
**Cc:** '[revenue@antigua.gov.ag](mailto:revenue@antigua.gov.ag)'

**Subject:** RE: American University of Antigua-0409-0509